



State of Alabama

Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street

Montgomery, Alabama 36132

G. THOMAS SURTEES
Commissioner

CYNTHIA UNDERWOOD
Assistant Commissioner

LEWIS A. EASTERLY
Secretary

June 1, 2007

TO: ALL PERSONS, FIRMS, AND CORPORATIONS subject to annexation into the Town of Odenville, Alabama (located in St. Clair County).

Pursuant to the provisions of the **Code of Alabama 1975, Section 11-42-100.1**, and the special municipal election held in the Town of Branchville on April 24, 2007, the Town of Branchville will cease to exist and the territory within the corporate limits of Branchville will be annexed into the Town of Odenville.

Please be advised that persons annexed into Odenville that are making sales at retail and/or purchasing tangible personal property for use, storage or consumption will be required to collect, report and remit Odenville's sales and use taxes effective June 9, 2007. Your first Town of Odenville sales and use tax return filed with the Alabama Department of Revenue will be for the month of June 2007, and is due on or before July 20, 2007.

Odenville's Sales & Use Tax Rates:

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|---|--------|
| General Rate | 3% |
| Admissions to places of amusement and entertainment | 3% |
| Retail selling price of food for human consumption sold through vending machines | 3% |
| Net difference paid for machines, machinery, and equipment used in planting, cultivating, and harvesting farm products | 1.5% |
| Machines, parts, and attachments for machines used in manufacturing tangible personal property | 1.5% |
| Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers | 1.5% |
| Withdrawal fee for automotive vehicle dealers only..... | \$5.00 |

If sales are made and delivered to consumers, or purchases made for use, storage, or other consumption, outside the corporate limits of the Town of Odenville but within the police jurisdiction, the rates of sales and use taxes are one-half the rates shown above.

The Law requires that the Town of Odenville sales and use taxes be collected, reported and remitted in the same manner as the State sales and use taxes. When you file and pay electronically, the Town of Odenville sales and use taxes are to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you.

You may file these taxes online through the Internet at **www.revenue.alabama.gov/salestax/efiling.html** or by telephone by calling toll free **1-800-828-1727**. Telephone-filers should use Locality Code 9641.

If you have any questions regarding this notice, please contact this office: Alabama Department of Revenue
Sales, Use & Business Tax Division
334-242-1490 or 866-576-6531